

1040A**U.S. Individual Income Tax Return** (99)**2010**

IRS Use Only - Do not write or staple in this space.

**Name,
Address,
and SSN**See separate
instructions.P
R
I
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T

C
L
E
A
R
L
Y

Your first name and initial

Fabian A

Last name

Rios

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

P.O. BOX 1753

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Mesilla, NM 88046

OMB No. 1545-0074

Your social security number

627-78-8680

Spouse's social security number

Make sure the SSN(s) above
and on line 6c are correct.Checking a box below will not
change your tax or refund.**Presidential****Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ **You** ☐ **Spouse****Filing
status**Check only
one box.

- 1 ☒ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See instructions.)
If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions6a ☒ **Yourself.** If someone can claim you as a dependent, **do not check** box 6a.b ☐ **Spouse****c Dependents:**

(1) First name Last name

(2) Dependent's social
security number(3) Dependent's
relationship to you(4) Check if
qualifying child
for child tax
credit (see instr.)Boxes
checked on
6a and 6b **1**No. of children
on 6c who:• lived with
you **0**• did not live
with you due
to divorce or
separation
(see instructions) **0**Dependents
on 6c not
entered above **0**Add numbers
on lines
above ▶ **1**

d Total number of exemptions claimed.

IncomeAttach
Form(s) W-2
here. Also
attach
Form(s)
1099-R if tax
was withheld.If you did not
get a W-2, see
instructions.Enclose, but do
not attach, any
payment. Also,
please use Form
1040-V.7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 **22,406.**8a **Taxable** interest. Attach Schedule B if required. 8ab **Tax-exempt** interest. **Do not** include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15 **22,406.****Adjusted
gross
income**

16 Educator expenses (see instructions). 16

17 IRA deduction (see instructions). 17

18 Student loan interest deduction (see instructions). 18

19 Tuition and fees. Attach Form 8917. 19

20 Add lines 16 through 19. These are your **total adjustments.** 20 **0.**21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ 21 **22,406.**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

**Tax,
credits,
and
payments**

| | | | |
|------------|--|-----------|----------------|
| 22 | Enter the amount from line 21 (adjusted gross income). | 22 | 22,406. |
| 23a | Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a 0 | | |
| b | If you are married filing separately and your spouse itemizes deductions, see instructions and check here ▶ 23b <input type="checkbox"/> | | |
| 24 | Enter your standard deduction (see instructions). | 24 | 5,700. |
| 25 | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. | 25 | 16,706. |
| 26 | Exemptions. Multiply \$3,650 by the number on line 6d. | 26 | 3,650. |
| 27 | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. | | |
| | This is your taxable income. ▶ 27 | 27 | 13,056. |
| 28 | Tax , including any alternative minimum tax (see instructions). | 28 | 1,543. |
| 29 | Credit for child and dependent care expenses attach Form 2441. | 29 | |
| 30 | Credit for the elderly or the disabled. Attach Schedule R. | 30 | |
| 31 | Education credits from Form 8863, line 23 | 31 | 1,150. |
| 32 | Retirement savings contributions credit. Attach Form 8880. | 32 | |
| 33 | Child tax credit (see instructions). | 33 | |
| 34 | Add lines 29 through 33. These are your total credits. | 34 | 1,150. |
| 35 | Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. | 35 | 393. |
| 36 | Advance earned income credit payments from Form(s) W-2, box 9. | 36 | |
| 37 | Add lines 35 and 36. This is your total tax. ▶ 37 | 37 | 393. |
| 38 | Federal income tax withheld from Forms W-2 and 1099. | 38 | 2,282. |
| 39 | 2010 estimated tax payments and amount applied from 2009 return. | 39 | |
| 40 | Making work pay credit. Attach Schedule M. | 40 | 400. |
| 41a | Earned income credit (EIC). NO41a | | |
| b | Nontaxable combat pay election. 41b | | |
| 42 | Additional child tax credit. Attach Form 8812. | 42 | |
| 43 | American opportunity credit from Form 8863, line 14. | 43 | |
| 44 | Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments. ▶ 44 | 44 | 2,682. |

If you have a qualifying child, attach Schedule EIC.

Refund

Direct Deposit?

See instructions and fill in 46b, 46c, and 46d or Form 8888.

| | | | |
|------------|--|------------|---------------|
| 45 | If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid. | 45 | 2,289. |
| 46a | Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> 46a | 46a | 2,289. |
| ▶ b | Routing number 107002192 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| ▶ d | Account number 7114042433 | | |
| 47 | Amount of line 45 you want applied to your 2011 estimated tax. | 47 | |

**Amount
you owe**

| | | | |
|-----------|--|-----------|--|
| 48 | Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions. ▶ 48 | | |
| 49 | Estimated tax penalty (see instructions). | 49 | |

**Third party
designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign
here**Joint return?
See instructions.Keep a copy
for your
records.

| | | | |
|--|------|-----------------------------------|---|
| Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | |
| Your signature | Date | Your occupation Student | Daytime phone number 505-720-8345 |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | |

**Paid
preparer
use only**

| | | | | |
|----------------------------|----------------------|------|---|------|
| Print/type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | Firm's EIN ▶ | | | |
| Firm's address ▶ | Phone no. | | | |

UYA

Part III Refundable American Opportunity Credit

| | | | | |
|-----------|--|-----------|-----------|---------------|
| 7 | Enter the amount from line 2 | | 7 | |
| 8 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 8 | | |
| 9 | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 | 9 | | |
| 10 | Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit | 10 | | |
| 11 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 11 | | |
| 12 | If line 10 is: | | | |
| | <ul style="list-style-type: none"> Equal to or more than line 11, enter 1.000 on line 12 Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) | | 12 | 0.0000 |
| 13 | Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions in the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/> | | 13 | |
| 14 | Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below | | 14 | |

Part IV Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|----------------|
| 15 | Subtract line 14 from line 13 | 15 | |
| 16 | Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) | 16 | 1,150. |
| 17 | Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) | 17 | 60,000. |
| 18 | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 | 18 | 22,406. |
| 19 | Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 | 19 | 37,594. |
| 20 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 20 | 10,000. |
| 21 | If line 19 is: | | |
| | <ul style="list-style-type: none"> Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) | 21 | 1.0000 |
| 22 | Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ► | 22 | 1,150. |
| 23 | Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 | 23 | 1,150. |

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

► **Attach to Form 1040A or 1040.** ► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

Fabian A Rios

Your social security number

627-78-8680

To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "**No**" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☒ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
☐ **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a
(see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** **400.**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22. **5** **22,406.**

6 Enter \$75,000 (\$150,000 if married filing jointly). **6** **75,000.**

7 Is the amount on line 5 more than the amount on line 6?

- ☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
☐ **Yes.** Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** **400.**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☒ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) **10**

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; Form 1040A, line 40. **11** **400.**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.